

we could have double the research at NIH. We could do all these things. Taxes are too high. But why are they high? For the silly charade. There is no better word for this off-Broadway show that goes on out here, without the reality, without the truth in budgeting. These people act as if we have the luxury of cutting taxes because they are too high.

You have to cut the interest costs on the debt. You have to start paying for the Government we have. They have been meeting since January to decide how can we get both sides to go along with a fraud; one grand fraud is what this is. You know it, and I know it. We will get my budget realities chart up here later on, and I will be glad to give people copies of it.

There is no question in my mind that this fraud has to be exposed because these interest costs, which are really taxes, are eating us alive. By cutting taxes, we are really saying "let's increase the deficit, the debt, and interest costs." If the people don't understand that, every one of these writers should tell you that. It is not complicated at all. All you have to do is go from year to year. And we are still going to borrow from the Social Security, which is illegal. We passed a law of the Budget Act, section 13301, that said thou shalt not use Social Security trust funds in order to lower the deficit or in reporting it. Yet they violate it.

They are running around wanting to know who slept in the Lincoln bedroom or who flew on the Air Force One plane. Come on, when are we going to get to work on the real problem? That is why the American people have no confidence in this institution up here. We don't tell the truth. I remember my friend, Bill Proxmire, who got up here every day on a certain treaty. Finally, after about 6 or 7 years, he got some attention. I don't know whether people would give me that much time, but I am going to have to start taking time every morning hour to show the reality of what we are doing. No, you can't balance the budget and pay for the Government this next year, but you can put us on a truth course. If you saw that chart my distinguished colleague Mr. CONRAD had, you will find that the deficit went way down in 1985 and 1986. In 1985 and 1986 was during Gramm-Rudman-Hollings, and this was when we really cut the deficit.

I appreciate the indulgence of the Chair. I yield the floor.

The PRESIDING OFFICER. We are now into the time reserved by the Senator from Wyoming.

The Senator from Kansas [Mr. BROWNBACK] is recognized.

Mr. BROWNBACK. Mr. President, I ask for 5 minutes of the time reserved by the Senator from Wyoming to speak on the issue of taxes.

The PRESIDING OFFICER. The Senator has that right.

TAX DAY 1997

Mr. BROWNBACK. Mr. President, I appreciate very much the opportunity to be able to address the American people on a very difficult day. I would like to recognize a couple of things that have been said by previous speakers, to start off with.

I congratulate the President on the reduction of the overall deficit that has taken place during the past 4 years, because the deficit has gone down. But what I also want to point out to the American people is there are a couple of ways of doing this. In the first 2 years of President Clinton's time in office, with a Democratic Congress, they did it by raising taxes. In the second 2 years, with a Republican Congress, we lowered the deficit by cutting spending. Now, you can go either way on this; you can raise taxes or cut spending. I happen to believe that, in the long term, when you raise taxes, you are going to cut your revenues and it is going to make things worse. The point of it is, on tax day, we should be talking about the level of taxes; they are too high in this country. The way to reduce the deficit is by cutting spending. That is not the way it was done in the first 2 years—by raising taxes.

The second thing I would like to respond to that has been raised by the other side of the aisle is capital gains taxes. That certainly needs to be cut, along with some others, and along with a \$500 per child tax credit for working and struggling families.

I find it interesting that, as we look forward to working with the issue of Washington, DC, the District of Columbia, and rejuvenating the District of Columbia, a metro area that has great difficulties in this country, one that we have had a lot of problems with which are well known to this Nation—do you know what the other side of the aisle is proposing to rejuvenate Washington, DC? What ELEANOR HOLMES NORTON, along with Jack Kemp, is supporting to rejuvenate Washington, DC? They are proposing a zero capital gains tax rate on real property. Both the left and the progrowth ring on the right in this Congress are proposing zero capital gains for Washington, DC. Why would they do that? If this is such a bad thing to do, why are we doing it to Washington, DC? Because they know it will stimulate growth, hope, and opportunity. That is being put forth by ELEANOR HOLMES NORTON and Jack Kemp.

These are things that I think people have to realize. When you make those sorts of cuts, it stimulates the growth overall taking place in the economy. Now, the month of April—particularly April 15—I think serves as a powerful reminder of the size and scope of the Federal Government. Even though America will pay its taxes today, Americans will not be freed from taxation. They will not experience tax freedom day until May 9. Last year, it was May 7. This year, it goes up 2 more days, and it won't be until May 9. In other words, on May 9, ladies and gen-

tleman, you finally start working for yourself instead of the Government. Up until May 9, you are effectively working for the Government, paying your taxes to carry this huge, large Federal Government that is too big.

The issue is not that we should raise taxes to balance the budget; the issue is, we should cut taxes and cut the size, the scope, and the intrusiveness of the Federal Government to liberate the American people.

Today, a family of four must send both parents into the workplace to provide for the same standard of living that was once provided by only one parent. Is that a way to support the family across America, that we have to have both parents going out and working just to support the family? Is that a way to have strong families across the country? I don't think it is.

Unfortunately, even with both parents working, our families are still often unable to get ahead. Living paycheck to paycheck has been the norm for American families for as long as our Federal Government has grown as large as it is, consuming more and more.

Taxes hurt America's families. They punish good investment, they stifle entrepreneurial activity, and they hamper true economic growth. That is why I support a tax limitation amendment and insist that any budget deal must provide for meaningful tax relief.

Balancing the budget and cutting taxes are not mutually exclusive goals, as some would have you believe. In fact, balancing America's budget virtually requires that we cut taxes. In the long run, it will be more difficult to balance the budget if we do not shrink the size of our Federal Government with significant tax cuts. And what we are doing today is happening across this country. We have a good economy that is growing strong. We are having an economy that is producing more revenues coming into the Federal Government. We need that to continue to take place if we are going to be able to balance the budget. You need to have growth taking place in the economy. That is the critical nature of cutting taxes. It continues to stimulate growth so we can have those revenues coming in and balance the budget, and it is not enough to just balance the budget.

As my good colleague from South Carolina has pointed out, we need to start paying the debt down so that interest levels can go down.

The tax limitation amendment is a simple amendment requiring a supermajority in both Houses in order to raise taxes; in other words, more than a majority. You have to have a supermajority. And we should do that so that we don't just shift this Government from being debt financed to being tax financed. We need to be able to, overall, force the Government to be smaller and to live within its means instead of taking more of those means from hard-working American families.

Later today the House will vote on the tax limitation amendment. I believe this vote will send a strong message to the American people that the Republicans in the House are committed to truly reducing the tax burden in America. The Senate had an opportunity to unify with the House and show their support for this amendment but balked at the opportunity late last week. I think that is an unfortunate reality that too many people lack the wherewithal to stand up to the tax-and-spending regimes of this Government and say no—just say no—to future tax increases.

Because Congress has lacked the will in the past on both sides of the aisle to stand up to a flawed Keynesian economic principle that our Government has used in its fiscal policy, that has hurt economic growth and that has hurt our families.

I think what we have to do clearly in the future is we just have to stand up and say no to more big Government programs, to put policies in place that reduce that tax burden, that release the American people, their opportunities, their entrepreneurial spirit, and their families to grow and to prosper. Government must be cut. Taxes must be cut.

Mr. President, I want to quote the President of the United States who, a couple of years ago, made a very clear statement to the American people. It was resonating very clearly, which the American people wanted to believe. But they know it is just not true yet. And it may end up being the signature statement of this President. "The era of big Government is over." Well, the era of big Government unfortunately is only over in rhetoric. In practice, it remains, and more is even being proposed by the President.

To end the era of big Government, we must end the era of big taxes and a big Tax Code. I want to point out to you, Mr. President, and others about the size of the Tax Code. This is something that Steve Forbes has made us familiar with. But I think it is pretty good on a graphic.

Just look at the words that govern our lives and the important documents that have taken place. You can see that they do not necessarily have to be documents with a lot of words to have a great deal of meaning. The Declaration of Independence—1,300 words—which declared our independence and more vision of a National Government.

The Holy Bible—773,000 words are in this document that so many people read and go to with reverence.

The U.S. Tax Code—this is just the code; this is not the regulations that underpin the code that direct all of our lives. But the Tax Code itself is 2.8 million words. If you add the regulations to it that go forward with setting out what this code actually means and interpreting it, we are up to 10 million words governing our lives.

The truth of the matter is, on the Tax Code, not only are taxes too high,

but the code is so intrusive anymore that it is more about trying to cause you to do something or your business not to do something rather than being about raising revenue for the Federal Government. The Tax Code is about social engineering out of Washington instead of about what it raises for the Federal Government. You can see that, just by the sheer number of words and the volume of words that are involved in the Tax Code.

Mr. President, April 15 is a tough day for a lot of Americans, and people aren't to happy about it. They should not be, because their level of taxes are too high.

I have had people call in on radio call-in shows. I had one in Saline, KS, that was so memorable to me. A gentleman called in and he said, "You know, Mr. BROWNBACK, I believe in serving my country. I have done everything I could to serve my country. I served in the military. I am married. I have two children. I am doing everything I can to work hard. But let me tell you, you guys are just taxing me out of my family's existence. I can't continue to support my family off of what you are taking for taxes. I believe in America and I believe in this country. But I just can't keep carrying this burden. It is too heavy. It is too much. Can you lift it off of me?"

If we will help that man in Saline, KS, he will not only start working harder and earning more and taking care of that family better, which is at the core of the cultural renewal that we need to take place in the family, but he is going to be even more of a patriot if we just release him a little bit instead of requiring him to work until May 9 just to pay his taxes. Let's let him work a little bit more to raise his family.

This day should focus on tax policies, on the failings of tax policies across the United States, on what its impact is, and on the theory that if you tax something, you get less of it, and if you subsidize something, you get more of it.

We have too much tax which is hurting too many people. It is hurting us in growth. It is hurting families. It is hurting us in the opportunity to create an era after era of big Government. And an era after the era of big Government, I think, is one of an unlimited America. But it is one in which we have to reduce the tax monster to be able to get to that.

I am happy to be able to speak about the issue of tax freedom which is not with us yet. But it is a day I hope people will recognize the importance of—of what tax policy has done, how much needs to be changed, and how we need to limit taxation taking place in this Nation.

I yield the floor.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. ENZI). The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. DOMENICI. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. DOMENICI. Mr. President, parliamentary inquiry? Is there an order for people to speak at this point?

The PRESIDING OFFICER. The majority controls the next 46 minutes.

Mr. DOMENICI. I see Senator KYL. Did he plan to speak next?

Mr. KYL. I am ready.

Mr. DOMENICI. I have not spoken yet. How long would he speak?

Mr. KYL. Five minutes.

Mr. DOMENICI. Could I yield the floor, the Senator from Arizona speaks for 5 minutes, and then I could be recognized for about 7 minutes?

The PRESIDING OFFICER. Without objection, it is so ordered.

The Senator from Arizona.

Mr. KYL. Thank you.

Mr. President, first let me thank the distinguished chairman of the Budget Committee. I am glad I don't have to follow his remarks. So I am pleased to speak before he does.

Mr. President, T.S. Eliot once wrote that "April is the cruellest month." Of course, he was referring to the change of seasons—of "mixing memory with desire." Millions of Americans would probably agree with Eliot about April being the cruellest month, but for a far different reason. It is, of course, on April 15 that income taxes are due.

By midnight tonight, millions of Americans will have finally completed their income tax returns. According to estimates by the Internal Revenue Service, Americans will have spent 5.4 billion hours on tax-related paperwork. The Tax Foundation estimates that the cost of compliance will approach \$200 billion.

If that is not evidence that our Tax Code is one of the most inefficient and wasteful ever created, I do not know what is. Money and effort that could have been put to productive use solving problems in our communities, putting Americans to work, putting food on the table, or investing in the Nation's future are instead devoted to tax preparation. And that is a waste.

It is no wonder that the American people are frustrated and angry, and that they are demanding real change in the way their Government taxes and spends.

Mr. President, the House of Representatives is today considering a proposed constitutional amendment that represents the first step in the direction of the kind of fundamental tax reform the American people have been demanding—it would require a two-thirds majority vote of the House and Senate to approve tax increases. Why do I say that it is the kind of reform the people are demanding? Because a third of the Nation's population has now imposed such limits on their State governments, and voters have approved tax limits by wide margins. In Arizona, for example, tax limitation passed with

72 percent of the vote. In Florida, it passed with 69.2 percent of the vote; in Nevada, with 70 percent.

The tax limitation amendment, which I introduced in January, now has 22 Senate cosponsors. It is something that was recommended by the National Commission on Economic Growth and Tax Reform. The commission, chaired by former HUD Secretary Jack Kemp, advocated a supermajority requirement in its report on how to achieve a simpler, single-rate tax to replace the existing maze of tax rates, deductions, exemptions, and credits that makes up the Federal income tax as we know it today.

Here are the words of the Commission:

The roller-coaster ride of tax policy in the past few decades has fed citizens' cynicism about the possibility of real, long-term reform, while fueling frustration with Washington. The initial optimism inspired by the low rates of the 1986 Tax Reform Act soured into disillusionment and anger when taxes subsequently were hiked two times in less than seven years. The commission believes that a two-thirds super-majority vote of Congress will earn Americans' confidence in the longevity, predictability, and stability of any new tax system.

Mr. President, tax reform cannot succeed without a supermajority requirement for raising taxes. In the decade since the last attempt at comprehensive tax reform, Congress and the President have made more than 4,000 amendments to the Tax Code. Four thousand amendments. The constant changes have left taxpayers perplexed, unsure how to comply today, let alone how to prepare financially for the future. Without the protection of the tax limitation amendment, taxpayers will be vulnerable to further tax-rate increases, particularly if tax reform—which we all hope will occur within the next few years—eliminates many of the tax deductions, exemptions, and credits in which they find refuge today.

Let me make a few other points about this amendment. First, the tax limitation amendment itself cuts no taxes. It does not preclude Congress from raising taxes in the future. It only raises the bar on future tax increases.

Many people, myself included, believe that taxes are already far too high, and that we ought to cut taxes. This amendment does not do that. All it says, in effect, is "enough is enough." It makes Congress find a way to meet its obligations without taking even more from the pockets of the American people.

Mr. President, here are some astonishing statistics from Americans for Tax Reform. According to the organization's calculations, about 31 percent of the cost of a loaf of bread is attributable to taxes. About 54 percent of the cost of a gallon of gas goes to taxes. About 40 percent of the cost of an airline ticket is attributable to taxes, as is 43 percent of the cost of a hotel room.

Understand that on an aggregate basis, the average family pays more in

taxes than it does on food, clothing, and shelter combined. According to the Tax Foundation, Federal taxes amount to about 27 percent of the family's budget, and State and local taxes consume another 12 percent—for a total of almost 39 percent. But spending on food, clothing, and shelter totals only about 28 percent of the family budget. And families still have to find a way to pay for everything else they need—for example, medical care, transportation, education, and an occasional vacation or dinner out—out of the meager amount that is left after taxes.

So what the tax limitation amendment says is that Government already takes far too much from hard-working Americans and should at the very least take no more, unless there is a very broad and bipartisan consensus in Congress and around the country.

A second point. There is no small irony in the fact that it would have taken a two-thirds majority vote of the House and Senate to overcome President Clinton's veto and enact the 1995 Balanced Budget Act with its tax relief provisions. By contrast, the President's record-setting tax increase in 1993 was enacted with only a simple majority—and not even a majority of elected Senators, at that. Vice President GORE broke a tie vote of 50 to 50 to secure passage of the tax-increase bill in the Senate.

The tax limitation amendment is based upon a simple premise—that it ought to be at least as hard to raise people's taxes as it is to cut them. What the tax limitation amendment seeks to do is force members of Congress to think of tax increases, not as a first resort, but as a last resort.

Mr. President, I hope the House will pass the tax limitation amendment today. And if it does, I hope the Senate will take it up promptly and give the States an opportunity to consider its ratification. While there is much disagreement about whether to cut taxes and how, we should at least be able to agree that we should not raise taxes any further. I urge support for the tax limitation amendment.

I hope we will be able to pass that amendment, and I hope we will have an opportunity thereby to ensure that more money is left in the pockets of hard-working American families rather than being sent to the Federal Government here in Washington.

Mr. DOMENICI addressed the Chair.

The PRESIDING OFFICER. Under the previous order, the Senator from New Mexico is recognized for up to 10 minutes.

Mr. DOMENICI. Mr. President, I compliment the distinguished Senator from Arizona, Senator KYL, for his devotion and dedication to doing something about the tax mess in America. I look forward to supporting many of his ideas here on the floor.

Mr. President, I thought today I would speak just a few moments about the history of the income tax law in this Nation, and see if we can't all

agree without equivocation that something has really gone awry.

On October 13, 1913, President Woodrow Wilson signed the bill enacting the income tax law under the authority of the 16th amendment to the Constitution of the United States—October 13, 1913. The entire law was 14 pages long. Slightly more than 1 percent of the population had incomes large enough to be subject to the new tax.

The New York Herald predicted that many new taxpayers would proudly display their income tax receipts as evidence of the fact "that their value and standing in the commercial world was worthwhile." So people were pleased to pay their taxes and held up their receipts to indicate that they had accomplished something meaningful in the United States, they had gotten somewhere.

According to the Treasury Historical Association, when the first income tax was due—listen to this—thronges of new taxpayers crowded the IRS offices to pay and some of them were glad to be there. There are throngs at the post office today mailing in their tax forms. I daresay few are glad to be there.

At the time of the enactment, Representative Cordell Hull, the chairman of the Ways and Means Committee, labeled the income tax "the fairest, most equitable system of taxation that has been devised."

Amazingly, most Americans actually agreed and welcomed the tax. Perhaps those statements were true in 1913, I say to our new Senator from Arkansas in the Chamber, but in 1997 they no longer reflect reality.

The current code is neither fair, equitable, efficient, nor loved. It adds one-third to the cost of capital. Capital which makes a modern economy grow and prosper is encumbered by the antigrowth ingredients of this Tax Code such that capital has had added to its cost one-third—in other words, one-third is wasted because of the nature of our tax laws. It is hostile toward savings. It is tilted toward debt. Thus, it slows economic growth, prevents jobs from being created, and makes us less competitive in world markets.

The Tax Foundation estimates that complying with the Federal tax system of the United States will cost the American people—I am not talking about paying the tax. The cost, the waste, the money, the energy—\$225 billion in 1996.

Based on historical data from the IRS and the OMB—that is the Office of Management and Budget—taxpayers will spend 5.3 billion hours complying with the Federal tax laws.

Since 1954, the number of sections dealing with this have increased dramatically. Determination of tax liability has grown 1,000 percent; deferred compensation, 1,400 percent; computation of taxable income, 1,500 percent. Since 1954, there have been 31 major tax bills enacted, more than 400 public laws that have amended the Internal Revenue Code.

Two-thirds of the compliance burden is borne by the business sector. Because of the marriage penalty built throughout this code—speak of something that is antifamily. I would assume if you have a policy that is antimarriage it cannot be, by definition, very profamily—most working spouses work primarily to pay taxes rather than to improve the standard of living of the family.

Congress will be dealing with tax cuts if we arrive at a budget agreement, and that is good because it is obvious the tax take for the United States, the amount of revenue we are getting from taxes, continues to rise. But I believe ultimately the country is not going to be as well off as it should be until we do a comprehensive tax reform. We have put together, Senator Nunn and I and many Senators and many people helping, an entire new tax plan. When time comes for reform, it will be on the table. This Congress Senator DODD has agreed to carry on the work of Senator Nunn.

We call it the USA Tax Plan—Unlimited Savings Allowance. For those who think IRA's are great investment vehicles we ought to be using, I agree, but this is an unlimited IRA tax plan because essentially people will pay taxes only on income they spend. Amounts they save or invest will not be taxed until they take it from the savings pool of the Nation, an investment pool of the Nation, and spend it. The tax would be deferred, in other words, until it is consumed and has become income that is being spent.

There is talk about tax credits and deductions for education purposes. This USA tax recognizes those needs and takes care of that. It provides a tax credit not for some taxpayers but for all, all families facing higher education expenses. This plan recognizes investment in capital should be expensed by the business community. It provides a deduction from taxable income in the year that the investment is made instead of requiring installment deductions called depreciation, which I assume is the major argument between the business community, business people, and the IRS.

This plan which I am speaking of today, with its unlimited deferral, results in a capital gains tax rate of zero so long as the proceeds remain invested. When they are no longer invested and they are being spent, they are listed as income and subject to taxes.

The President and Republicans want to provide a \$500 tax credit for children, recognizing that family budgets are stretched most when there are children in the family. I should say the President wants to do this, although with less money. And the age that this stops vesting is lower in the President's proposal. Nonetheless, they both recognize that families, income tax payers are most stretched when there are members of the family under this code.

The USA tax proposal includes a family living allowance, in addition, to the dependent deduction. It does not phase out when a child reaches 13. It goes on until the child reaches adulthood.

Taken together, these two USA tax provisions provide relief equivalent to what the dependent deduction would have been if it kept up with inflation since the time it was first enacted.

So let me suggest that while we are all talking about tax cuts, and I hope I have given a bit of the history that should shock us into understanding that something basically is very wrong.

Our current Tax Code is sapping the strength of this country, it is sapping the entrepreneurial spirit of people. This country will be great when the entrepreneurial spirit, when innovation and risk taking is maximized. Unfortunately, we have a code that does the opposite, obviously, and we ought to get rid of it.

For now, we are scheduled this year for some tax cuts. I have outlined them heretofore, and the Finance Committee chairman and others have announced them, and the President has his set of proposals. But I do not think we should let today go by without saying that tinkering is not enough.

What we must do is throw out what we have and do a new one for the American people, for growth, prosperity, and peace of mind for the American people.

I yield the floor.

The PRESIDING OFFICER. The Chair recognizes the Senator from Missouri.

Mr. BOND. Mr. President, let me thank the Senator from Tennessee, who is next in line and allowed me to go first.

I commend my distinguished colleague from New Mexico for his great leadership on this issue. He has within his hands the needed mechanism to get to tax relief, and that is what I want to address very briefly here today.

I follow up his point about the cost of the complexity of today's Tax Code by saying we in the Small Business Committee have figures indicating that computing taxes, figuring out taxes, takes 5 percent of the revenues of small business. That is not paying the taxes. That is just figuring out how much they are.

Mr. President, each year the American Tax Foundation computes what they call "Tax Freedom Day," the day of the year when the average American can quit working to pay Federal, State, and local taxes and start working for herself or himself. Last year it was May 7. This year it will be May 9. This means each day you have worked since the new year has been simply to pay your tax bill for the new year and you still have 3 weeks to go. If that does not make you happy, I do not know what will.

The American people take too much of their hard earned income to pay for Uncle Sam's spending habits. Why is

the tax burden on families so high? Because Uncle Sam spends too much. It is that simple. Congress has not balanced the budget since 1969. The cumulative effect of all that deficit spending is a tax burden for most families that exceeds what they pay for food, clothing, housing and automobile costs combined. We need to fix that. We are trying to balance the budget so we can reduce the tax burden for families with children, small and home-based businessowners, family farmers, and frankly, everybody else who is taking part in the economy.

The first step in bringing tax relief to middle-class America, however, is to bring Government spending under control. A balanced budget means a healthier economy, more Government revenue and less need for taxes. As you fill in the amount of tax paid line on your 1040 form this year or as you write out your check to the IRS, think about ways you could use even a portion of that tax money and remember who is trying to balance the budget and who is not because balancing the budget and getting spending under control is the first step toward tax relief.

I thank the Chair and yield the floor.

Mr. THOMPSON addressed the Chair.

The PRESIDING OFFICER. The Chair recognizes the senior Senator from Tennessee.

Mr. THOMPSON. I thank the Chair.

Mr. President, it seems at this time of year every year we tend to go out of our way to criticize the Internal Revenue Service, but I think part of the reason for that is that sometimes it seems to take so much to get their attention. As the Presiding Officer knows, the General Accounting Office has a list of high-risk agencies which they set forth as agencies that are more prone to fraud, waste and abuse, and mismanagement.

The IRS has been on that list now for 6 years in a row, and we had hearings last week in order to find out what they intended to do about it because not only do they have the normal problems that we all hear about and complain about every year, it seems now that in their attempt to modernize their computer system, which is totally outdated; they are working on 1960's technology, but in an attempt to do something about that they have spent billions of dollars and canceled one program after another and are not making substantial progress into getting into the 20th century much less the 21st century.

We also found out that the Internal Revenue Service cannot stand an audit. They do not really know how much they have spent on this computer modernization system and they really do not know how much money they collect in terms of various categories of collection.

In addition to that, we have learned more about the security problems. We know that we are all concerned about the browsing problem we have had some discussions about recently, but

now we learn of the tremendous physical security problems, so much so that they had to classify the report when they sent it over here to us because they did not want to provide a blueprint, understandably, for people who might wish them ill. It is that bad.

Congress has responded with the power of the purse. And last year we cut them back some, but that is not the total answer because they are going to need revenues in order to take care of some of these problems. So we had the hearings. We brought the IRS in. We brought the Treasury in, which the IRS, of course, is a part of. Perhaps if there is any good news in this it looks as if for the first time we do have a blueprint to work our way out of this.

Congress in the past few years has passed some legislation which requires these agencies to come in and report on what kind of progress they are making in solving some of these problems. We have not always had this, but now we have some accountability—what are they trying to achieve, and every year come back and tell us and show us in some detail what they are doing to work out of these things.

Treasury now says they are going to take a greater oversight responsibility, which they clearly should have done long before. There are timetables which they are going to be held accountable to. We are going to make sure they report back in solving these problems when they are supposed to be reporting back. So perhaps we are going to be making some progress for the first time. But this is the reason why we talk about the IRS. It is not just the fact that people do not like to pay taxes. It is just they have the right to have the IRS and all these other agencies at least reach the minimal compliance levels they expect out of the American taxpayer because, ultimately, our national security and our prosperity depend upon our faith in these institutions and certainly the IRS.

So with that, I thank the Chair and will relinquish the remainder of any time I might have.

The PRESIDING OFFICER. The Chair recognizes the Senator from Alabama.

Mr. SESSIONS. Mr. President, I would just like to take a few minutes on this important day in our Nation's history, this day that comes up every year, when we are responsible for paying our taxes, to discuss the problems of working families and what they are facing in America.

Two years ago, I traveled all over the State of Alabama, campaigning for Attorney General. I talked to all kinds of people. This past year I campaigned throughout the State of Alabama and talked to hundreds and hundreds of young families who are struggling throughout our State. They are struggling all over America. People who are doing their very best to live the American dream are not able to do so be-

cause of financial reasons. Many families are calling on their parents to help them with the finances and burdens it takes to raise their children. We need to help those families.

I was recently in a committee meeting in which a very wise Senator said: We look at numbers and we study statistics and we do all these kinds of things. But, when it comes right down to it, we need to use our judgment about what we believe are the most important problems facing America. In my judgment, no matter what numbers show—and numbers back me up on this—in my judgment, working families are struggling. In terms of income, the numbers have declined in the last 6 years in relative terms, considering inflation. It is more expensive than ever to raise children today.

I want to show a chart that illustrates a shocking statistic. In 1950, due to the personal exemption for children and family members, which allows you to exempt your income from taxes, 70 percent of the average working family's income was exempt from taxes. They did not have to pay taxes on 70 percent of their income. Today only 30 percent of working families' income is exempt from taxes. They must pay taxes on 70 percent of their income and they are paying at a much higher rate than they paid in 1970. Is there any reason to wonder that working families are falling further behind? In 1950, they paid 2 cents of every dollar to the Federal Government. Today, every working family pays 25 percent of every dollar to the Government. That is unacceptable. No wonder families are struggling to raise and educate their children, who will take care of us in the future.

The Republicans have proposed a bold plan to give a \$500-per-child tax credit to every working family in America. I support that proposal and campaigned for it very aggressively. Just a few months ago the President said he believed in the per-child tax credit and that he would support such a plan because it is needed to bring working families' incomes up to the level that they need to be. I ask American families today to think about this. What would you do if there were two children in the family and you had a \$1,000 tax credit? That means \$1,000 extra income to the family, in which there would be no income tax or health care taken out—nearly \$100 a month, \$90 a month extra income that you could spend for your family.

It would be available to buy shoes, clothes and for field trips for school. Maybe the car breaks down—you could repair the transmission. Maybe you need a set of tires for the vehicle or just grocery money. These are the kinds of things that families struggle with every day. This tax credit would put real money into their hands and drive their incomes up in an immediate way. It would put an immediate source of income into the pockets of the people who are making America great.

These are the people who are going to raise the next generation who will lead this country. The families today are raising that next generation that will take care of us and we need to give them some relief. We need to give families some income so that they can do their job of raising their children. We need to give them the kind of commitment that our families gave to us.

One thing I must say. The President says he is for a tax credit. But you have to look at the small print, as we so often have to do. His \$500 deduction would only go up to age 13. I have had children under age 13. I have had children over age 13. Anyone who has had children in that age group knows it costs more to raise a teenager than it does a younger child.

That is totally unacceptable. The President says he is for a tax credit. Let's do it. Let us support the teenagers, too. Let families have the kind of money so they can raise their teenagers in the way they should. I feel this is a very important issue for our country. I think it is important that this body recognize that we have penalized working families. It is time to give families some relief and restore them to the position they were in a number of years ago. It is time to restore and strengthen family values in America.

I yield the floor.

The PRESIDING OFFICER. The Chair recognizes the Senator from Colorado.

Mr. ALLARD. Mr. President, I rise today to make a few remarks concerning April 15. That is today. As all Americans are no doubt aware, today is tax day. Millions of Americans spent this past weekend finalizing their returns. Today those returns are due.

However, while the returns and taxes are due today, the tax burden continues. According to the Tax Foundation, the average American family now must work until May 9 in order to pay local, State, and Federal taxes. April 15 may be tax return day, but May 9 is tax freedom day.

The Tax Foundation also reports that Federal, State, and local taxes now cost a typical two-earner family more than that family spends on food, clothing, transportation, and housing combined. It is no wonder that most families require more than one income. As families work through their tax returns, many were no doubt struck by the complexity of the tax system. Earlier this year, Money magazine revealed the results of its annual report on tax complexity. The magazine commissioned 45 tax professionals, many of them CPA's, to complete the tax return of a hypothetical and prosperous American family. While this hypothetical family certainly had more tax issues to deal with than the typical family, the issues raised were not unique and should have been very familiar to tax professionals.

The results reported in the Money article were astounding. No two preparers came up with the same result, and

the fluctuation in the level of the taxes was striking. There were literally tens of thousands of dollars of differences between the calculations of some of the preparers.

Nearly \$14 billion is spent by the Internal Revenue Service and other Federal agencies to enforce the tax laws each year. There are 136,000 employees of the Internal Revenue Service. There are 17,000 pages of Internal Revenue Service laws. There are 480 tax forms published by the Internal Revenue Service, and there are an estimated 8 billion pages of forms and instructions sent out by the Internal Revenue Service every year.

I think these statistics make the case for tax reform. There are certainly a number of reforms that need to be made at the Internal Revenue Service. However, Congress is the principal entity responsible for the Tax Code. Congress should scrap the current tax system and start fresh with a simple and fair system.

I support taking this action now. However, if our leadership determines we cannot reach agreement with the President on comprehensive tax reform, then we should at a minimum reduce taxes this year. This should be done by a reduction in the capital gains tax by at least half the current rate for all individuals, eliminate the estate taxes, and a reduction in the family tax burden. This action should be done as a part of the budget and should not be delayed.

Before I close, I would like to mention a necessary tax change in health care. This concerns medical savings accounts. Last year, Congress made the tax changes necessary to make medical savings accounts available for up to 750,000 individuals. Medical savings accounts allow companies to give the funds currently set aside for health benefits directly to their employees. These employees are then empowered to purchase their own health plans and set aside funds for future medical expenses.

MSA's, or medical savings accounts, are an important counterweight to Government and health care bureaucracies. They put greater power in the hands of individuals and families. The changes made last year have proven popular and demand for medical savings accounts is high. But even before Congress provided the full deductibility for MSA's, many employers offered them successfully for years.

Last year, I opposed the artificial cap on medical savings accounts, and today I am introducing legislation that would make medical savings accounts available to all taxpayers. This will foster the type of empowerment and competition that we need in health care. It will also increase health care coverage for the self-employed and, thus, those in transition from one job to another. Medical savings accounts are the ultimate form of health care portability.

Medical savings accounts provide a superior alternative to a further expan-

sion of Government-run health care. Americans want health care choice and competition, not more bureaucracy.

I invite all my Senate colleagues to cosponsor this MSA extension legislation.

I yield the floor.

The PRESIDING OFFICER. The Chair recognizes the Senator from Arkansas.

Mr. HUTCHINSON. Mr. President, every year like clockwork, with the approach of April 15, tax day, millions of Americans are out scrambling to find out how much they owe the Federal Government in taxes and how much they have overpaid the Federal Government in taxes. The IRS requires us to fill out complicated tax forms and, after plugging in numbers to formulas and performing various mathematical calculations, we come up with the magic number of what we owe the Federal Government or sometimes, rarely, what the Federal Government owes to us. To complete these tax forms is so-boring. Sometimes it is a frightening experience, especially when you look at the block on your W-2 form that shows the amount of your income that has been consumed for tax purposes.

The truth be told, the typical worker toils nearly 3 hours in a typical 8-hour workday just to pay taxes. Many families with two working parents find that one of those working parents is working full time just to pay Uncle Sam. Put another way, May 9 is tax freedom day. In theory, this is the day when an individual who has been working since January 1 will be able to take home his or her first paycheck. Every penny of the income they earn during that first 5 months of the year has gone to pay their annual income taxes.

Our Nation's total tax burden is at an alltime high. Federal, State and local receipts remain at a record 31.7 percent of the gross domestic product. That is one-third of our Nation's total output now consumed in taxes.

Even more demonstrative of the magnitude of the American tax burden is the fact that the average American family pays more in taxes, as we have heard over and over again, than it spends on food, clothing, and shelter combined. This, I think, is proof positive that American families are overburdened and in need of tax relief.

That is why I introduced, with Senator GRAMS of Minnesota, who is on the floor this afternoon, the \$500-per-child tax credit for all working families, regardless of income. Everyone talks about the importance of family values. It is time that we act to preserve American families by passing that \$500-per-child tax credit.

I talked to a person in Pine Bluff, AR. He said, "My children are grown. What do you have for me? I don't need that \$500-per-child tax credit." I said, "Sir, if you would just compute the benefit that you had as you had reared your children—they are now grown—you would see that the benefit that you had has been eroded through inflation

and no longer exists." And he was soon convinced. As we look at that per child dependent exemption, that would be over \$8,500 had it been indexed for inflation.

The 1997 tax season has been fraught with reports of abusive practices and sloppy management with the IRS—reports of taxpayer money being used to provide tax refunds to prison inmates at the nearby Lorton prison facility, of IRS agents improperly accessing taxpayers' returns, and of other coercive tactics employed by IRS agents to collect taxes.

Americans already suffer under an unfair and incomprehensible Tax Code. As they struggle to be honest, tax-paying citizens, they should not have to worry about being harassed by an agency that, according to the General Accounting Office, cannot accurately account for its own \$7 billion annual budget.

I think millions of Americans feel as I do today, as we look at the Internal Revenue Service. We would say, "Physician, heal thyself."

I yield the floor.

Mr. FRIST addressed the Chair.

The PRESIDING OFFICER. The Chair recognizes the Senator from Tennessee.

Mr. FRIST. Mr. President, I understand morning business was to end at 12:30. Was there a unanimous consent obtained to extend that?

The PRESIDING OFFICER. The Senator is correct, but there has not been.

Mr. FRIST. Mr. President, I ask unanimous consent that morning business be continued for 30 minutes, or until such time that speakers on the floor are allowed to make their presentation.

Mrs. HUTCHISON. Mr. President, can I make an inquiry?

The PRESIDING OFFICER. The Senator from Texas.

Mrs. HUTCHISON. The time was extended for the Democratic side by 10 minutes. Up until 12:40 is still the Republican time; is that correct?

The PRESIDING OFFICER. The Senator is correct.

Mrs. HUTCHISON. Thank you, Mr. President.

The PRESIDING OFFICER. The Chair recognizes the Senator from Tennessee.

Mr. FRIST. Mr. President, I ask unanimous consent that the time be extended up until 1 o'clock, or until Senators are allowed to complete.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. FRIST. President, I rise today to speak out for Americans on tax day—April 15. On this day more than any other, every American is reminded how much government costs—not just in actual dollars but in time and energy spent filling out forms.

Today, many of my colleagues have described the tax burden in many insightful and illustrative analogies. For example, we know that the average American will work until May 9—tax

freedom day—just to pay his or her taxes. We know that the typical American family pays 38 percent of their income in Federal, State, and local taxes—a one-third increase over the past four decades. I commend my colleagues for bringing clarity and focus to an extremely complex debate.

Today, I want to add to their comments. Putting statistics and anecdotes aside, every lawmaker should be asking three questions about tax revenue—not just on Tax Day but every day: Whose money is it? How much of it are we spending? and How are we spending it?

WHOSE MONEY IS IT?

Whenever we debate tax policy in this body, we must begin with a simple principle that should govern all our decisionmaking: There is no such thing as government money, there is only the people's money. Every dollar that comes into Washington belongs to some individual, family, or business—not the other way around. For far too long, the Federal Government has treated the income of the American people as its own—as an entitlement it deserves—and this practice must stop.

As newspaper columnist James Glassman describes it,

Tax dollars begin life as personal dollars. They're yours, not Washington's. You do agree, through the political process, to turn over some of your income—but that deal is transitory and renewable, and it depends on Washington providing good value for your money.

That agreement is based on public trust.

When we Senators meet with constituents in our home States, we must remember: It's their money. Every time we pass a spending bill on the floor of the U.S. Senate, we must be able to look our constituents in the eye and say, "Here is how we spent your money." If we can't—look them in the eye—then we have betrayed their public trust and we have failed as representatives.

HOW MUCH OF IT ARE WE SPENDING?

Too often over the last half century, lawmakers seem to have forgotten or ignored whose money they were managing. Once we remind ourselves that we are dealing with the taxpayer's hard-earned dollars, we must ask, "How much of it are we spending?"

This year, the Federal Government will spend about \$1.6 trillion. Grasping the concept of a trillion dollars is difficult, but let me try. If you started a business 2,000 years ago and that business lost \$1 million a day each day from then until now, you still would not have lost your first trillion dollars. Yet our 200-year-old Government already owes \$5.5 trillion.

Why? Because the Federal Government consistently spends more than it takes in, running up massive debts and threatening our economic future. This year alone, the Federal Government will spend about \$107 billion more than it receives from the taxpayers. These annual deficits have added up over

time to a total debt of \$5.4 trillion—that's nearly \$20,000 for every man, woman, and child in America. We cannot continue to shackle our children and grandchildren with this debt burden. That is why balancing the budget is so critical for our future. A balanced budget is the first step toward breaking those shackles.

HOW ARE WE SPENDING IT?

The third and final question lawmakers must ask themselves on tax day is "How are we spending the taxpayers' money?"

The simple answer is, "We are spending it at an unsustainable rate." In 1965, entitlement spending and interest on the debt consumed 30 percent of the Federal budget. Discretionary spending—which includes the basic functions of Government like defense, highways, education, medical research, and national parks—consumed 70 percent. Today, entitlements and interest consume 70 percent of the budget, while discretionary programs consume 30 percent. By 2012, just 15 years from now, entitlements and interest on our growing debt will consume all Federal revenues—leaving nothing for roads, education, national parks, medical research, defense.

We have all heard from Members who say that the current tax rate is punitive, burdensome, and a threat to the survival of our competitive, capitalistic economy. If that's true today—when our tax rate hovers at 38 percent per family—consider the effects on our economy in the future if we do nothing to change this. If we fail to act and act soon, a child born today will pay a lifetime tax rate of 84 percent on his or her earnings to pay for the cost of Government overspending. Such a burden would be at the very least unfair and irresponsible.

As the tax debate rages on, I urge my colleagues to remember that we are trustees of the American Treasury. Building and maintaining that trust is one of our most important duties as representatives of the people. If we always remember whose money we are spending, how much we are spending, and how we are spending it, I believe we can be more responsible trustees and we can leave our children a future worth working toward.

I yield the floor.

Mrs. HUTCHISON addressed the Chair.

The PRESIDING OFFICER. The Chair recognizes the Senator from Texas.

Mrs. HUTCHISON. Mr. President, today is tax day, and for millions of Americans, this is the day that they end their painful ritual of fiscal fealty to the Federal Government. So I thought it would be appropriate to cite a few statistics that make tax day possible: 136,000 is the number of employees of the IRS responsible for administering the tax laws; \$13.7 billion, that is the amount that it costs to administer and enforce the Tax Code; 480 is the number of forms printed by the

IRS; 8 billion—8 billion—is the number of pages of forms and instructions sent out by the IRS every year; 293,760 is the number of trees that must be cut down each year to supply the 8 billion pages of paper needed for filing the country's taxes.

Mr. President, these are just a few of the statistics that point out the complexity and the burden that our Tax Code puts on the American family and the Nation itself. The typical American family pays more in taxes than it spends on food, clothing, and shelter combined. That is more than 38 percent for total taxes versus 28 percent for food, clothing, and housing.

This year, the Republican Congress wants to do something unusual for the taxpayers of our country: Give their money back to them. We want to stop penalizing young couples for getting married. Republicans want to increase the standard deduction for married couples filing jointly. In 1993, 40 percent of families paid higher taxes because they got married. A couple without children who earns \$20,000 a year pays an additional \$188 in taxes. When they have children, the number soars to \$3,717 per year. In Texas, a mother of two children on welfare is penalized \$5,862 a year for marrying a man who earns \$20,000. Our Tax Code is biased against marriage, and that is just flat wrong.

We want to provide a \$500-per-child tax credit for the American family to give them help in the struggles of raising a family. This would mean 3.5 million families in America would not have to pay taxes anymore. We want to cut capital gains taxes to encourage and reward investment to create new business, to create new jobs.

A low capital gains tax rate is important to our future, because we should be able to take our money and put it where we need it at the time. But many people cannot sell their assets because of the huge capital gains tax that has accrued over the years. So we need to encourage investment to create the new jobs and the new industries that will get our economy on a safer track.

We want to cut estate taxes so that years of hard work and success will not be wiped out in a generation. I have known people who have had to sell land that they inherited because they could not pay the inheritance taxes on that land. Mr. President, that is wrong. It walks away from the American dream. The American dream is if you work harder in this country, you can do better and you can create a little nest egg that will make it easier for your children to have a better life. Why in the world would we take dollars that are taxed first when you earn them, again when you invest them, then when you die? It does not make sense, and it especially hurts the small family farm, ranch, or business.

We are trying to cut the burden of taxes on the American family. What better day than today to talk about

this burden and to talk about the differences between the President and Congress and our priorities.

Thank you, Mr. President. I yield the floor.

Mr. GRAMS addressed the Chair.

The PRESIDING OFFICER. Time has expired. Under the current order, we are in morning business.

Mr. GRAMS. Mr. President, I ask unanimous consent to speak for up to 5 minutes.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. GRAMS. Mr. President, there are 365 days in each calendar year, but I can think of no other date that the American people await with such universal dread as April 15, tax day.

However, there is one other date working Americans should look upon with equal disdain, and that is the date that says a great deal about the Federal, State, and local tax burden working families are expected to bear. That date is May 9, this year's tax freedom day.

As it does every year, the Tax Foundation has calculated the date the average American stops working just to pay their share of the tax burden and begins working for themselves. This year, tax freedom day falls on May 9. And while the use of the word "freedom" in tax freedom day implies something to celebrate, working Americans have absolutely nothing to celebrate when it comes to their taxes.

Tax freedom day falls a full day later this year than it did in 1996, meaning taxpayers must work 128 days before they can count a single penny of their salary as their own.

Of those days, 44 will be spent paying personal income taxes; 38 days will be spent paying payroll taxes; sales and excise taxes, 18 days; property taxes, 12 days; corporate income taxes, 13 days; also 3 days will be spent paying miscellaneous taxes.

When you total all that up, that is 128 days, Mr. President, 128 days in which the American people spend imprisoned by their own tax system. If the cost of complying with the tax system itself were included in the calculations, tax freedom day would be pushed forward another 13 days.

The tax burden on middle-class Americans is rising rapidly. Taxpayers are now working an entire week longer to pay off their taxes than they were when President Clinton first took office in 1993. That sounds like Government getting larger and more expensive, not the "era of big Government is over." If you calculate the tax load in hours and minutes, instead of days, Americans spend fully 2 hours and 49 minutes of each 8-hour workday laboring to pay their taxes.

That is a great deal more than the 1 hour, 40 minutes it takes to pay for their family's food, clothing, and shelter.

May 9 marks the arrival of Tax Freedom Day for the average State.

Unfortunately for taxpayers in my home State, Minnesota ranks well

above average in the tax burden my constituents are forced to bear. In 1997, Tax Freedom Day will not arrive in Minnesota until 4 days later, until May 13. Only five other States and the District of Columbia mark Tax Freedom Day as late or later than we do.

There has never been a time in our history when the need for tax relief was so obvious and so great. Let us make 1997 the year we enact the \$500 per-child tax credit. Let us make 1997 the year we kill off the death tax. Let us make 1997 the year we promote savings and investment by cutting capital gains. Let us not let another Tax Day go by before we deliver on our promise of substantial relief for the American taxpayers.

Mr. President, it is not a normal practice of mine to quote poetry on the Senate floor. I prefer to leave the rhymes to those Senators who possess a more poetic nature than I. But because this is Tax Day, I would like to share the closing lines of a poem by Ogden Nash and then follow it up with a final comment.

"Abracadabra, thus we learn

The more you create, the less you earn.

The less you earn, the more you're given,

The less you lead, the more you're driven,

The more destroyed, the more they feed,

The more you pay, the more they need,

The more you earn, the less you keep,

And now I lay me down to sleep.

I pray the Lord my soul to take

If the tax-collector hasn't got it before I wake."

It was 1935 when Mr. Nash first published his poem warning of the dangers of a tax system run amuck. At that time in our history, the Federal tax rate was less than four percent.

Now, I cannot imagine what kind of poem Mr. Nash would write today, at a time when Washington demands an average 28 percent of our income in taxes. And even if I could imagine what Mr. Nash would write I am not sure I would be allowed to read it on the floor of the Senate.

Mr. WYDEN. Mr. President, I ask unanimous consent to speak for 15 minutes as in morning business.

The PRESIDING OFFICER. Without objection, it is so ordered.

APPRECIATION TO SENATE LEADERSHIP

Mr. WYDEN. Mr. President, I rise today to express my appreciation to the bipartisan leadership for responding so quickly to an issue that cries out for justice. With strong and responsive action from the leadership today, the U.S. Senate said that those who have a visual impairment will be able to fully utilize their talents on this Senate floor.

A resolution was accepted today in the Senate which allows persons requiring a guide dog, a wheelchair, or a cane to be considered on a case-by-case basis for entry to the floor. Pursuant to this resolution, the Sergeant at Arms has determined that for Ms. Moira Shea, a staffer in my office, that

her guide dog is necessary and appropriate to the performance of her duties.

PRIVILEGE OF THE FLOOR

Mr. WYDEN. Given this development, Mr. President, I ask unanimous consent that my staffer, Ms. Moira Shea, be granted access to the floor of the United States.

The PRESIDING OFFICER. Without objection, it is so ordered.

EQUAL ACCESS AND OPPORTUNITY

Mr. WYDEN. Mr. President, and colleagues, watching Ms. Shea enter the Chamber today makes me feel very proud. It is a good day for the Senate because ensuring equal access to opportunity is what the U.S. Senate is all about. Ms. Shea has been assisting my office in a number of matters, particularly nuclear waste legislation and legislation with respect to the rights of the disabled.

Yesterday, I attempted to bring Ms. Shea on to the Senate floor to assist me in debate on the nuclear waste bill. Ms. Shea is a respected economist and energy policy expert who has worked for the Federal Government for more than 20 years. She was denied access to the Senate floor yesterday because she requires the use of a guide dog as a result of a genetic condition which significantly impairs her vision.

Today, Mr. President and colleagues, I thank the majority and minority leaders as well as the chairman and ranking member of the Rules Committee for moving so expeditiously to ensure that this body extend equal opportunity to citizens who are visually impaired.

Today, a resolution was offered by the majority and minority leaders and referred to the Senate Rules Committee that seeks to permanently address this issue so that an individual with a visual impairment will not need to seek case-by-case approval just to use their talents on this Senate floor. I intend to work with Members on both sides of the aisle and with Ms. Shea to make certain that the U.S. Senate provides appropriate access to those citizens with disabilities and that the access complies with the spirit of the Americans with Disabilities Act.

It seems to me, Mr. President, that what the Senate is saying today is that a double standard will not be allowed here. In the private sector, for example, Federal law is very clear. In the private sector where you have an individual with Ms. Shea's talents and abilities, and if a guide dog or a white cane is needed to carry out those duties in the private sector, Ms. Shea would have a legal right to have that guide dog with her.

Now, I close by thanking several of our colleagues for their help in rectifying this situation. I particularly thank Senator REID of Nevada, the lead cosponsor of my resolution, as well as chairman FRANK MURKOWSKI for his support yesterday. In addition, Senators WELLSTONE and BRYAN and, in fact, all Members of the Senate who